

Exhibit A

Timekeeper Summary

TIMEKEEPER SUMMARY

NAME OF PROFESSIONAL	TITLE	DEPT.	HOURLY RATE	HOURS BILLED	TOTAL COMPENSATION
Daly, Paul	Partner	Tax	\$ 600.00	3.50	\$ 2,100.00
Freel, Michael	Manager	State & Local Tax	\$ 410.00	2.25	\$ 922.50
LiRosi, Paul	Director	Tax	\$ 460.00	5.75	\$ 2,645.00
Rhodes, Michael	Partner	Audit & Accounting	\$ 600.00	1.50	\$ 900.00
Ruvere, Eugene	Partner	State & Local Tax	\$ 500.00	0.25	\$ 125.00
Total Compensation			\$ 505.09	13.25	\$ 6,692.50

SUMMARY BY LEVEL

TOTALS	BLENDED HOURLY RATES	TOTAL HOURS BILLED	TOTAL COMPENSATION
Partners	\$ 595.24	5.25	3,125.00
Directors	\$ 460.00	5.75	2,645.00
Managers	\$ 410.00	2.25	922.50
Total Fees Incurred		13.25	6,692.50